

**HELM**  
**FINANCIAL CORPORATION**  
**VIA AIR COURIER**

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

April 14, 1997

Mr. Vernon Williams  
Secretary  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, D.C. 20423-0001

RECORDATION No. 19432-B

RECEIVED  
SURFACE TRANSPORTATION  
BOARD  
APR 14 1997

RE: Termination of Lease of Railroad Equipment dated as of March 20, 1997  
("Termination of Lease") by Helm-Atlantic Associates Limited  
Partnership.

Dear Mr. Williams:

On behalf of Helm-Atlantic Associates Limited Partnership, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination of Lease by Helm-Atlantic Associates Limited Partnership.

In connection with the recording of the Termination of Lease, please note the following information:

Name and Address of Lessor: Helm-Atlantic Associates  
Limited Partnership  
c/o Helm Atlantic Corporation  
One Embarcadero Center, Suite 3700  
San Francisco, CA 94111

Name and Address of Lessee: Chicago, Central & Pacific  
Railroad Company  
402 East 4th Street  
P.O. Box 1800  
Waterloo, IA 50704

Equipment: Eight (8) Locomotives (See attached  
Schedule A to the Termination of Lease  
or reporting mark and numbers.)

Previous ICC Filing: Memorandum of Locomotive Lease Agreement  
filed on May 22, 1995 under Recordation  
No. 19432.

Please file the Termination of Lease as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of \$24.00 is enclosed.

Sincerely,

*P Hapin*

Patrick Hapin  
Document Administrator

/ph  
Enclosures (2)

14432-B  
APR 15 '97

10-44 AM

TERMINATION OF LEASE

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is made as of March 20, 1997 by HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware limited partnership ("Lessor").

1. Recitals. Lessor entered into the Locomotive Lease Agreement dated as of April 18, 1995 (the "Lease") with Chicago, Central & Pacific Railroad Company, an Iowa corporation, with respect to the eight (8) locomotives described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 19432 filed on May 22, 1995 at 11:05 a.m.

The Lease was terminated on June 30, 1996. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name on the date indicated below its signature.

HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP

By: Helm Atlantic Corporation  
its General Partner

By: DR R. R. R.

Title: President

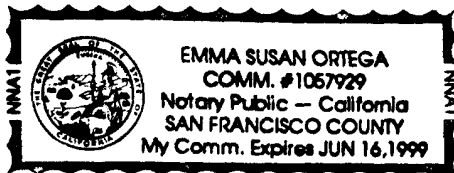
Date: 3/24/97

STATE OF CALIFORNIA                    )  
  ) S.S.  
COUNTY OF SAN FRANCISCO            )

On March 24, 1997, before me, Emma S. Ortega - Notary Public  
personally appeared David R. Eckles, President of **HELM ATLANTIC**  
**CORPORATION**,

✓ personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)  
whose name(s) is/are subscribed to the within instrument and  
acknowledged to me that he/she/they executed the same in his/her/their  
authorized capacity(ies), and that by his/her/their signature(s) on  
the instrument the person(s), or the entity upon behalf of which the  
person(s) acted, executed the instrument.



Witness my hand and official seal.

Emma Susan Ortega  
SIGNATURE OF THE NOTARY

ph

SCHEDULE A

THE UNITS

Equipment Description:

Eight (8), GP38 EMD, four axle, 2000 horsepower, diesel electric locomotives equipped with dynamic braking.

Unit Number:

HATX	105
HATX	106
HATX	107
HATX	108
HATX	111
HLCX	3613
HLCX	3614
HLCX	3617